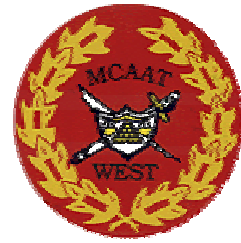


**DISBURSING / FINANCE / MARINE EXPEDITIONARY UNIT**  
**OFFICE CHECKLIST**



Revision Date: 14 August 2001

Disbursing / Finance Office: \_\_\_\_\_

DSSN: \_\_\_\_\_ Date: \_\_\_\_\_

Disbursing / Finance Officer: \_\_\_\_\_

Disbursing / Finance Chief: \_\_\_\_\_

Disbursing / Finance Office Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Marine Corps Administrative Analysis Team

East

West

OIC: Maj K. J. Maloney

Maj E. V. Porter

AOIC: CW04 S. L. Pierson

CW05 M. E. Gibbs

SNCOIC: MSgt D. F. Castille

Phone: (910)450-0981

(760)725-3115/3085

DSN: 750

365

Voice Mail: 1251

N/A

Fax: 1251

3117

MTF PLAD: MCAAT EC CAMP LEJEUNE NC

MCAAT WC CAMP PENDLETON CA

Address: OFFICER IN CHARGE  
MCAAT EAST  
MCSSS  
PSC BOX 20041  
CAMP LEJEUNE NC 28542-0041

ADMINISTRATIVE ANALYSIS TEAM, WC  
MARINE CORPS BASE  
BOX 555213  
CAMP PENDLETON CA 92055-5213

## **ADMINISTRATIVE MANAGEMENT**

### 1. Activation/Deactivation

a. Activation message/commencement memorandum has been sent to DFAS-KC/FSJ, DFAS-KC/FPA and HQMC/MI. (Ref: MCTFSAPSM, par. 0401011.A and DODFMR Vol. 5, Par 020401) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Deactivation message has been sent to DFAS-KC/FSJ, DFAS-KC/FPA and HQMC/MI. (Ref: MCTFSAPSM, par 0401011.C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 2. MOS Training

a. Effective MOS training is being conducted to maintain MOS proficiency. The program includes a review of changes in any financial regulations, laws, and decisions. (Ref: MCO 1510.75A; MOS Manual; and FMFM 0-1) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 3. Internal Controls

a. An effective internal audit program is in place and provides information to the finance officer regarding: (1) performance is effective, efficient, and economical; (2) management policies are adhered to; (3) laws and regulations are being complied with; and (4) unauthorized, fraudulent or otherwise irregular transactions or activities are being prevented or discovered. (Ref: MCTFSAPSM, par. 130206) Yes ☐ No ☐ N/A ☐




Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The responsibility for duties and functions is appropriately segregated between authorization, performance, keeping records, custody of resources, and review. The system ensures proper internal checks on performance and minimizes opportunities for unauthorized, fraudulent, and improper acts. (Ref: MCTFSAPSM, par. 130204) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **ADMINISTRATIVE MANAGEMENT**

c. Written internal control procedures have been established for the regular and random review of finance office administration, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. These procedures are complied with and updated as needed. (Ref: MCTFSAPSM, par 110103 and 130201)

Yes  No  N/A 

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PERSONAL RECORD ACCOUNTANT (PRA) AUDIT**

1. Auditing Pay and Travel Records for Disbursing and Finance Personnel

a. The DO/FO receives the Pay and Travel Report (Part 1 and 2) from DFAS-KC/FSJ electronically, or by U.S. Mail, on a monthly basis. (Ref: MCTFSAPSM, par. 090409) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The DO/FO, or designated representative, thoroughly audits, validates and annotates the PRA Audit Report each month. (If erroneous transactions are detected on the report, what action has been taken? If fraudulent irregularities are detected, has the DO/FO notified the CO? If so, has the CO convened an audit and/or investigation and reported the loss to DFAS-DFDB/KC?) (Ref: MCTFSAPSM, par. 090409 (DODFMR, Vol. 5, par. 060103))  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. The DO/FO, or designated representative, retains the current and previous three months of the PRA Audit Report. (Ref: MCTFSAPSM, par. 090409)  
Yes ☐ No ☐ N/A ☐




Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Written internal control procedures have been established regarding the auditing and maintenance of the PRA Audit Report, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. These procedures are compiled with and updated as needed. (Ref: MCTFSAPSM, par 110103 and 130201)  
Yes ☐ No ☐ N/A ☐




Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **PUBLICATIONS AND MESSAGES**

### 1. Publications & Messages

a. The office maintains current finance related publications reflected in the most recent catalog of publications. (Ref: MCTFSAPSM, par. 130202.F and MCO P5600.31G, par. 3206) Yes  No  N/A 

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The office receives and retains MCTFS messages, Disbursing Advisories, Accounting Advisories, SAOs, SAANs, PAANs, TANs and Interim Changes to the DODFMR Vol. 5, 7a, and 9. (Ref: MCTFSAPSM, par. 060109) Yes  No  N/A 

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **PUBLICATIONS AND MESSAGES**

### 2. MCAAT D0/F0/MEU Publications Checklist

Download updated list from website.

**FISCAL**  
**SECURITY**

1. Office

a. Windows are barred and doors are locked at all times after business hours. (Ref: DODFMR Vol. 5, par. 030302.B3) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Access to the working area is marked "AUTHORIZED PERSONNEL ONLY". (Ref: DODFMR Vol. 5, par. 030302.B4) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Office security and security equipment is inspected semiannually by the Disbursing Officer/Finance Officer or designee for proper operation and a record of the inspections are maintained on file. (Ref: DODFMR Vol. 5, par. 030302.B) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Fund Containers

a. Vaults and safes are not accessible to unauthorized persons. (Ref: DODFMR Vol. 5, par. 030302.B1) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. All cash, blank U.S. Treasury checks and blank depository checks are kept in a vault, safe, or security container that meets the minimum security standards prescribed by the Volume 5. (Ref: DODFMR Vol. 5, par. 030302.B10) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Fund containers that are either on rollers or weigh less than 750 pounds are stored in a vault or secured in such a way as to prevent movement. (Ref: DODFMR Vol. 5, par. 030302.B11) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FISCAL**  
**SECURITY**

d. The combination of all vaults, safes, and fund containers are changed at least once every six (6) months and upon relief, transfer, separation, or discharge of the Marine accountable. (Ref: DODFMR Vol. 5, par. 030302.B13)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

e. A record of combination changes is kept inside each vault, safe, or container. The record shall be dated and signed by the Marine accountable. (Ref: DODFMR Vol. 5, par. 030302.B14) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

f. A shield made of cardboard or other suitable material to limit the possibility of the combination being observed conceals the dial to the vault, safe, or container. (Ref: DODFMR Vol. 5, par. 030302.B15)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

g. The name and phone number of the Marine accountable is posted on the inside of the vault, safe, or container. (Ref: DODFMR Vol. 5, par. 030302.B16) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

h. Security devices for the check signing machines, meters, and plates are kept in the custody of the DO/FO or authorized deputy at all times. (Ref: DODFMR Vol. 5, par. 030302.B5) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**FISCAL**  
**PUBLIC FUNDS MANAGEMENT**

1. Public Fund Authorization

a. Requests for approval to hold cash at personal risk from approving authority are held on file for all personnel handling cash and other documents that are accountable. (Ref: DODFMR Vol. 5, par. 030104)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

b. Written instructions are provided to all deputies, agents, cashiers, and custodians regarding the proper care and handling of cash and other documents that are accountable. (Ref: DODFMR Vol. 5, par. 030302.B9)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

c. Signature card (TFS Form 5583) and specimen signatures (TFS Form 3023) are submitted to DFAS-KC/FSJ for all appointed disbursing officers and deputies that do not currently have signatures on file with DFAS-KC.

(Ref: DODFMR Vol. 5, par. 020306) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

d. Letters of revocation are issued to the individual when the duties assigned the deputy, agent, or cashier, are terminated. (Ref: DODFMR Vol. 5, par. 020305.E and 020603.F) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

2. U.S. Treasury Check Control

a. Inventory of blank checks, both working and bulk stock, determined that checks are being properly issued. (Ref: DODFMR Vol. 5, par. 070601)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

b. Office is conducting and maintaining check stock inventory at least once every 60 days. (Ref: DODFMR Vol. 5, par. 070109) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

**FISCAL**  
**PUBLIC FUNDS MANAGEMENT**

c. The DO/FO maintains a blank check control log for each series of checks used and a working stock log for checks issued to personnel for preparation. (Ref: DODFMR Vol. 5, par. 070108 and 070109) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. U.S. Treasury Check Issue Reporting

a. Offices are required to submit check issue reporting for all U.S. Treasury check issued no later than 4 workdays after close of business of the week in which the issue dates occur and no later than 2 workdays after month end. (Ref: DODFMR Vol. 5, par. 090101, 090102 and EUCE Disbursing Application User's Manual UM-12) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Written internal control procedures have been established for processing U.S. Treasury check issue reporting, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Deposit Activity

a. Cash in excess of the amount required and authorized for official purposes is deposited promptly. (Ref: DODFMR Vol. 5, par. 030302.B2) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. SF 215 Deposit Ticket for cash or receipts (personal checks, money orders, and other non-Treasury negotiable instruments) are delivered to a designated depository daily or when accumulation of cash or receipts reaches \$5,000.00. (Ref: DODFMR Vol 5, par. 050201) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FISCAL**  
**PUBLIC FUNDS MANAGEMENT**

c. Separate deposit tickets are produced when depositing cash and receipts with a Federal Reserve Bank (FRB). (Ref: DODFMR Vol 5, par. 050201)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Deposit tickets mailed to an FRB while deployed are mailed at least weekly via registered mail. (Ref: DODFMR Vol. 5, par. 050201)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

e. SF 5515 Debit Vouchers received from a servicing depository are immediately recorded in the DD 2657 (Daily Statement of Accountability) on the day received and reported in the SF 1219 (Statement of Accountability) for the month in which received. (Ref: DODFMR Vol. 5, par. 050302.A)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

f. Offices that have obtained access to the Ca\$h-Link Agency Access System use the system to reconcile deposit activity at least once a week. (Ref: DODFMR Vol. 5, par. 050416) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

g. Written internal control procedures have been established for administering deposit activity, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Dishonored Check Processing

a. Dishonored checks are reported via disbursing diary and are processed against the member's pay account, utilizing the correct TTC/SEQ (695 000). (Ref: MCTFSAPSM, par. 0703018.F) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FISCAL**  
**PUBLIC FUNDS MANAGEMENT**

b. If the debt exceeds 2/3 of the member's disposable pay, the Disbursing Officer establishes a monthly liquidation schedule to collect the debt over the fewest possible pay periods to minimize collection costs.

(Ref: MCTFSAPSM, par. 0703018.F)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Memorandum (Notification of Dishonored Check) is prepared and forwarded with the original dishonored check to the Marine via the Commanding Officer. (Ref: MCTFSAPSM par. 0703018.F)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Written internal control procedures have been established for processing dishonored checks, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6. Foreign Currency Requirements**

a. Foreign currency is procured for payment of vendor claims through a DOD Contract MBF, U.S. Government Sources (U.S. Treasury, other DOD DOs, American Embassy or legation, etc.) if available. (Ref: DODFMR Vol. 5, par. 130203 & 130204)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Foreign currency procured through commercial sources is accomplished at the fixed legal rate of exchange or the non-fixed legal rate of exchange after acquiring at least three bids, if available. (Ref: DODFMR Vol. 5, par. 130207 & 130208)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Disposition of excess foreign currency is made only to authorized DOD personnel or DOD disbursing officers. (Ref: DODFMR Vol. 5, par. 130301 & 130302)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FISCAL**  
**PUBLIC FUNDS MANAGEMENT**

d. Written internal control procedures have been established for administering foreign currency requirements, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Cross Disbursement Processing

a. In accordance with the Under Secretary of Defense Memo dated 28 February 1996, cross disbursements are only allowed on a limited basis, and processed in accordance with current regulations. (Ref: MCTFSAPSM, Chap. 5 & MCTIM, Chap. 12) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Quarterly Cash Verification

a. The report includes the date and time of the verification, cash on hand, together with all documents supporting collections and disbursements, and whether or not it is in agreement with the last daily statement of accountability. (Ref: DODFMR Vol. 5, par. 030201.D and Appendix. A) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The verifications are conducted each quarter and at irregular intervals. (Ref: DODFMR, Vol. 5, par. 030201.C and Appendix A) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. The verifying official(s) have made an entry on the face of the DO's daily statement of accountability, setting forth the result of the verification in substance as follows:

"On -(date) at (time), the undersigned verified by actual count, cash in the amount of \$\_\_\_\_\_, together with all documents supporting collections and disbursements, which (is)/(is not) in agreement with the last daily statement of accountability.

\_\_\_\_\_  
Signature and Rank of Verifying Official  
(Ref: DODFMR, Vol. 5, par. 030201.D) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FISCAL**  
**COUNT OF OFFICIAL AND PUBLIC CASH**

Name \_\_\_\_\_ Rank/Rate \_\_\_\_\_ Activity/Location \_\_\_\_\_ Amount Authorized \$ \_\_\_\_\_

Title/Position: Disbursing/Finance Officer \_\_\_\_ Deputy \_\_\_\_  
Agent Cashier \_\_\_\_ Other \_\_\_\_

**DENOMINATION                      BULK                      WORKING ISSUE                      TOTAL**

	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
<b>BILLS:</b>						
\$100						
\$50						
\$20						
\$10						
\$5						
\$2						
\$1						
<b>COINS: (\$10).50</b>						
(\$10).25						
(\$5).10						
(\$2).05						
(\$ .50).01						

Total U. S. Cash Count..... \$ \_\_\_\_\_.

Other Cash Items (List on Reverse)..... \$ \_\_\_\_\_.

    Receipts From Agents (2114's)..... \$ \_\_\_\_\_.

    Undeposited Checks..... \$ \_\_\_\_\_.

    Other..... \$ \_\_\_\_\_.

Total Cash and Vouchers Carried as Cash..... \$ \_\_\_\_\_.

Other Assets..... \$ \_\_\_\_\_.

    Receipts From Agents (2114's)..... \$ \_\_\_\_\_.

    Dishonored Checks..... \$ \_\_\_\_\_.

    Other..... \$ \_\_\_\_\_.

Total Other Assets..... \$ \_\_\_\_\_.

Grand Total..... \$ \_\_\_\_\_.

I certify that cash and vouchers carried as cash in the amount of \$ \_\_\_\_\_ as listed above, were counted by me in the presence of \_\_\_\_\_ on this date. The amount verified above is   , is not   , in agreement with the daily statement of accountability.

\_\_\_\_\_  
Analyst

\_\_\_\_\_  
Date

I certify that cash and vouchers carried as cash in the amount of \_\_\_\_\_ as listed above, were returned to me intact on this date by the MCAAT analyst whose signature(s) appear above.

\_\_\_\_\_  
Disbursing/Finance Officer or Agent

\_\_\_\_\_  
Date

**FISCAL**  
**ELECTRONIC COMMERCE**

1. Returned Electronic Fund Transfer (EFT) Payments

Rescinded by DFAS-KC effective 19 September, 2000.

## PAY

### 1. NAVMC 11116

a. The finance office receives, tracks, and processes NAVMC 11116 Special Payments in one working day and NAVMC 11116 Pay Adjustments in two working days. (Ref: PAAN 52-00 and MCTFSAPSM, par. 130102.A)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Timeliness of processing NAVMC 11116s from date of receipt.

# of days:	1	2	3+	Required
Payments	_____	_____	_____	(1 day)
Adjustments	_____	_____	_____	(2 days)

b. Written internal control procedures have been established for processing NAVMC 11116s include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 2. Non-Appropriated Fund Instrumentalities

a. Delinquent debts for the Deferred Payment Plan/Home Layaway Program; Government Phone Service; Government Housing Damage; Trailer lot/rental; and Health and Comfort items are reported via diary and are processed against the member's pay account, utilizing the correct TTC and one-digit purpose code. (Ref: MCTFSAPSM, par. 0703019) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. If the debt exceeds 2/3 of the member's disposable pay, the Finance Officer establishes a monthly liquidation schedule to collect the debt over the fewest possible pay periods to minimize collection costs. (Ref: MCTFSAPSM, par. 0703019.C1c) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## PAY

c. Copy of PAA is forwarded to the Marine via the Commanding Officer containing information of the checkage effective date. (Ref: MCTFSAPSM, par. 0703019) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

d. If checkage is not processed under the delayed checkage process, the Finance Officer notifies the Marine within 5 days of becoming aware of the indebtedness, and then observes a waiting period of 30 days prior to processing the checkage. (Ref: MCTFSAPSM par. 070303.B) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

e. Written internal control procedures have been established for processing DD139s, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

### 3. Waivers of Indebtedness

a. Applications for waiver and remission of indebtedness are endorsed and forwarded to the DFAS-POCT/DE within 10 working days of receipt. (Ref: MCTFSAPSM, par. 100101.J3) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

b. Diary related entries are performed prior to the endorsement's completion. (Ref: MCTFSAPSM, par. 100101.J3a) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

c. Written internal control procedures have been established for the waiver of indebtedness process to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

## PAY

### 4. Check Handling

a. The office is ensuring that personnel signing for all checks, or signing official documents are authorized by NAVMC 11119.

(Ref: MCTFSAPSM, par. 0801012) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The office is attempting to deliver all treasury checks to the payee. Military pay checks not delivered within 60 days are canceled and input as credits to the Marine's MMPA via diary. Travel checks not delivered within 60 days are canceled, listed on a SF 1098 Schedule of Canceled or Undelivered Checks and credited to funding appropriation via the KC E&C System.

(Ref: MCTFSAPSM, par. 050307 and DODFMR, vol. 5, par. 080301)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Upon receipt of the checks from DFAS-KCC, the finance office verifies the checks received against the check transmittal furnished, and when it is determined that all checks have been received, completes, authenticates, and returns the first endorsement of the transmittal to the DFAS-KCC. If any checks are missing the Finance Officer states the exceptions in the body of the transmittal, and completes, authenticates, and returns the first endorsement to DFAS-KCC. The transmittal is returned no later than the first working day after the date of receipt. (Ref: MCTFSAPSM, par. 050203)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Written internal control procedures have been established for handling and canceling checks to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 5. Document Transmittal Letter (DTL) Processing

a. DTLs are forwarded as required to DFAS-KC. (Ref: MCTFSAPSM, par. 070104.F2p, 080103.B1 and 080104, and MCTFSB&A Manual, par. 030201.A)

W-2Cs (DFAS-AHR/KC) Yes ☐ No ☐ N/A ☐

Payrolls (DFAS-AHR/KC) Yes ☐ No ☐ N/A ☐

ABAs (DFAS-KC/FCTPT) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## PAY

b. Written internal control procedures have been established for DTL processing to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations.

(Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

### 6. On-Line Diary

a. Copies of certified on-line diaries are maintained on file for the current month, plus two previous months. (Ref: MCTFSAPSM, par. 090203.4D)

Pay: Yes ☐ No ☐ N/A ☐

Seps: Yes ☐ No ☐ N/A ☐

Travel/IATS: Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

b. The finance officer, deputy finance officer, or designated agent cashier or certifier, as applicable, signs the last page of the diary for certification. (Ref: MCTFSAPSM, par. 090203.4C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

c. ELSIGs are safeguarded by memorization so that only the individual will know it. (Ref: MCTFSAPSM, par. 090203.A3a) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

d. The ELSIGs for personnel who are transferred, discharged, or have not been changed (60 days) are deleted from the active ELSIG file for the office. (Ref: MCTFSAPSM, par. 090203.A3b) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

e. Guidelines have been established to ensure the proper input of on-line diary EFT payments (TTC 699) for those travelers (MEUs ONLY) that have elected payment via direct deposit vice cash or U.S. Treasury check.

(Ref: MCTFSAPSM, par. 050305) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

## PAY

f. Written internal control procedures have been established for on-line diaries to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations.

(Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

### 7. System Generated Reports

a. SPLs are reviewed and are retained for the current month, plus the past two months. (Ref: MCTFSAPSM, par. 0903011.B) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

b. All amounts are verified for accuracy, and those that can be explained are not changed. Adjustments are made for those that cannot be explained. (Ref: MCTFSAPSM, pars. 50203, 50412.2c, 80120.2, and 090311.C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

c. Written internal control procedures have been established for administering SPLs, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

d. Master Error Control File (MECF): All errors/discrepancies are audited and corrected within 3 working days from the date they are detected. (Ref: MCTFSAPSM, par. 090307.B2) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

e. Advisory and Inconsistent Condition Report: The Advisory and Inconsistency Report is audited and all necessary corrective actions are input and annotated as soon as possible, but not later than mid month U/E. (Ref: MCTFSAPSM, par. 090307.B3) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

**PAY**

f. Written internal control procedures have been established for administering on-line reports to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

g. SERs are extracted from the MMPA and are being retained for the current month, plus the past two months. (Ref: MCTFSAPSM, par. 0903012) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

h. The office is researching all three parts of the SER. Parts II and III must be researched for those entries that pertain to a pay status change (i.e., to appellate leave, drop declared a deserter, and join from desertion). Appropriate action is taken to prevent overpayment and to input those entries that will curtail out-of-service debt. (Ref: MCTFSAPSM, par. 0903012.B) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

i. Written internal control procedures have been established for administering SERs to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## PAY

### 8. Non-Pay Status

a. POE codes changed to 00001 for UA, CONF, IHCA, IHFA, APP LV, and Desertion in excess of 8 days for Non-DD/EFT POEs. (Ref: MCTFSAPSM, par. 0102011 and 50103) Yes ☐ No ☐ N/A ☐

NOTE: Review current, plus 2 months of SERs to identify the MMPAs of Marines in a UA, deserter, IHCA, IHFA, and confined status. Use the listing to ensure the following action has been accomplished:

Review MMPAs in below categories.

- (1) Number Examined: \_\_\_\_\_  
UA: \_\_\_\_\_ Confined: \_\_\_\_\_  
Deserter: \_\_\_\_\_ IHFA: \_\_\_\_\_  
IHCA: \_\_\_\_\_ APP LV: \_\_\_\_\_
- (2) Total errors detected: \_\_\_\_\_  
(3) Total records with errors: \_\_\_\_\_  
(4) Number of direct deposits not terminated: \_\_\_\_\_  
(5) Number of allotments not stopped for IHCA/IHFA and members confined beyond ECC: \_\_\_\_\_  
(6) Checks not recovered: \_\_\_\_\_ \$  
(7) Number of prisoners in a non-pay status that have clothing and small stores (C&SS) checkages charged to their MMPA: \_\_\_\_\_

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 9. Joinee Process

#### a. Processing and Audit

1. Upon receipt of the settled travel voucher, the office is promptly and accurately reporting the member's elapsed time using TTC/SEQ 520 000. (Ref: MCTFSAPSM, par. 220105) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_




2. Procedures are in place to conduct an audit after the 520 (Elapsed Time) has posted to the MMPA. (Ref: MCTFAPSM, par. 110105) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The office is reporting a Worst Case Scenario (WCS) upon receipt of Inconsistent Condition Report (ICR) advisory DO4 or the TTC 520 (PCS Elapsed Time) Report using TTC/SEQ 520 000. (Ref: MCTIM, Chap. 10 and MCTFSAPSM, par. 0903013) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PAY**

c. Written internal control procedures have been established for administering the Joinee Process to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes  No  N/A 

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **SEPARATIONS**

### **1. Separations Management**

a. The office has established procedures to control NAVMC 11060s received at the finance office. (Ref: MCTFSAPSM, par. 080108)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

b. The office has established procedures to hold the NAVMC 11060 and DAS until the LES for the month of separation is available for review, and forwards DASS to DFAS-KC (FCMS) within 45 working days after the date of separation. (Ref: MCTFSAPSM, par. 040401.C11) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

c. The office has established procedures to forward the NAVMC 11060 and DAS to DFAS-KC/FCMS on a weekly basis. A separate document transmittal letter (DTL) is used to forward overpaid accounts, fraudulent enlistment documents, and zero-balanced final settlements. Transmittals are grouped in SSN sequence and numbered consecutively by calendar year with no more than 50 cases per transmittal. (Ref: MCTFSAPSM par. 040401.C13) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

d. Written procedures have been established for the regular and random review of the separations process to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103 and 130201)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

### **2. Separation Entitlements and Deductions**

a. A NAVMC 11021 Discharge Account Summary (DAS) is prepared for each separation and is individually based on the MMPA and the NAVMC 11060. The amount due is computed through the date of separation. Amounts that may be due for LSL, reenlistment bonuses, or other separation entitlements and/or deductions such as recoupments, excess leave, forfeiture of pay, accelerated chackage of indebtedness, etc. are considered in the computation.

(Ref: MCTFSAPSM par. 040401.C1) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_



## **SEPARATIONS**

b. The office has established procedures to ensure that a thorough review of MCTFS remark and summary screens are reviewed to discover any errors which might exist in the MMPA when preparing the NAVMC 11021 DAS for those Marines being separated. The Commanding Officer is notified as soon as possible to verify the accuracy of the MMPA to prevent a possible erroneous payment upon separation. (Ref: MCTFSAPSM, par. 110105.D) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Allotments are stopped if the system did not stop them. When a member is retiring, only terminate those allotments requested by the member. (Ref: MCTFSAPSM, par. 040401.C2 and DFAS-KC 7220.45R, par. 30402.C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. The office has established procedures to notify DFAS-PMCMS/KC by message when a Marine has a "G" or "T" allotment in effect. (Ref: MCTFSAPSM, par. 040401.C2) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

e. DD/EFT is terminated when it is determined that a Marine will be in an overpaid status upon separation, when advised that a Marine is being discharged prior to the ECC date, or when notified by the commanding officer that a Marine has been recommended for an administrative discharge. (Ref: MCTFSAPSM pars. 040401.C3 and 50404.F2-F4) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

f. Final POE codes are reported within five working days of separation. Advisory and master error control file reports are audited to ensure information has posted. (Ref: MCTFSAPSM par. 040401.C5) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

g. All separation debits and credits are reported on the diary within five working days of discharge/separation date. Advisory and master error control file reports are audited to ensure information has posted. (Ref: MCTFSAPSM, par. 040401.C6) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **SEPARATIONS**

h. The office has established procedures to process any necessary credits, debits, or payments to balance the MMPA before the third U&E after the discharge date, and prepares supplemental discharge summary sheets reflecting calculations for the supplemental payment. (Ref: MCTFSAPSM, pars. 040401.C7 and 040401.C8)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

i. If the Marine is indebted upon separation, an attempt is made to apply the discharge travel settlement amount to the Marine's debt, by crediting the MMPA via diary and preparing a collection voucher charging the travel appropriation and crediting the pay appropriation. (Ref: MCTFSAPSM par. 040401.C10; JFTR, Vol. 1; MCO P4650.37, and DODFMR, Vol. 7A, table 50-6, rule 2, note 2)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

j. The office has established procedures to ensure verification of outstanding travel advances, and deducts them from the final settlement of pay and allowances. The FO provides a statement to the Marine confirming the amount of unreconciled travel advance, so that he can submit a travel claim when substantiating documents are located. (Ref: MCTFSAPSM, par. 130502.E, and MCTIM, par. 20805)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

k. The office has established procedures to collect Navy Marine Corps Relief Society loans on Marines being separated prior to their EAS, when notified by the NMCRS or when requested to do so by a member's commanding officer. (Ref: MCO 7220.54 and MCTFSAPSM, par. 70501.E)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

l. Credit for a canceled check is input when a check or EFT is returned after the NAVMC 11060 and DAS are forwarded to DFAS, and no further action is taken. Any supplemental action is coordinated with DFAS/FCM. (Ref: MCTFSAPSM, par. 040401.C12)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **TRAVEL**

### 1. Travel Management

a. Procedures are in effect to ensure claims are processed within 5 and 10 working days from date of receipt, depending on the type of travel claim. (Ref: MCTIM, pars. 30421 and 80421; MCO 4600.40, and TAN 5-00)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Note: CHECK ALL CLAIMS, PENDING SETTLEMENT, IN THE OFFICE TO ENSURE 10 WORKING DAYS (5 FOR TAD CLAIMS) HAS NOT LAPSED.

Timeliness of processing settlement of claims from date of receipt.

# of days:	1-5	6-10	11+	Required
PCS	_____	_____	_____	(10 days)
TAD	_____	_____	_____	(5 days)

b. Procedures are in effect to accept claims substantiated with supporting documentation. (Ref: DODFMR, Vol. 9, par. 080402.A.4)

Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Guidelines have been established to ensure compliance with the mandated random audit of travel vouchers. The Disbursing/Finance Officer must establish procedures whereby he can identify which claims have been audited. (Ref: DODFMR Vol. 9, par. 080101.C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Guidelines have been established to ensure the proper input of alternate EFT accounts for those travelers that have chosen to use an account other than their payday payroll direct deposit account. This will include maintaining the requested alternate account information on file, and strict control of the actual ability to access, change or alter the account information present in IATS.

(Ref: MCTFSAPSM, par. 130204) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **TRAVEL**

e. Guidelines have been established to ensure that only authorized Disbursing/Finance Agents have access to editing profiles within IATS to change EFT account information. (Ref: Head, Finance Liaison & Technical Services Branch, Programs and Resources Department letter, 7250, RFL-F8 dtd 7 Mar 00)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

f. The office has established procedures to verify alternate EFT account information edited within IATS.

1. If processing travel without use of SRD-1 (Ref: TAN 14-00);

a. The office ensures that all data produced by the IATS, to include the MCTIR.ASC and EFT.ASC files, passes all edits through the Data Integrity Test Program (DITP) prior to transmitting payment to the DFAS-KC or an appropriate operating location (OPLOC) for payment.    Yes ☐ No ☐ N/A ☐

b. The Travel Officer, or designee, produces the DITP Confirmation Report and reviews, verifies and signs the report daily.    Yes ☐ No ☐ N/A ☐

c. The office retains the signed DITP Confirmation Report for 36 months.    Yes ☐ No ☐ N/A ☐

d. The office retains the alternate EFT forms until an updated form is received from the traveler and retains the IATS Download File diskettes for 5 working days prior to reformatting the diskettes.    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. If processing travel with use of SRD-1 (Ref: Head, Finance Liaison & Technical Services Branch, Programs and Resources Department letter, 7250, RFL-F8 dtd 7 Mar 00)

a. The office prints and verifies the IATS option (K), "List Changed EFT Accounts", on a daily basis.    Yes ☐ No ☐ N/A ☐

b. The Travel Officer, or designee, signs, dates, and retains the option (K) list for a period of two years.    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **TRAVEL**

g. The disbursing/finance office has designated an individual to be responsible for processing secret or confidential travel orders.  
(Ref: MCTIM, par. 20901)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

h. Written internal control procedures have been established for administering Travel claim processing and payment, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 2. Temporary Additional Duty (TAD) Travel

a. When the DD Form 1351-2 contains the Authorizing Official's (AO) signature, the office is not requiring a modification to the orders for expenses not listed in the orders or itinerary changes. (Ref: DODFMR, Vol. 9, pars. 080402.B and 080603)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The DD Form 1351-2 is not being used as an Open Purchase Authorization to allow for the reimbursement of items that would normally be obtained through other channels, to include supply and self serve, and items that must be maintained on a RO account. This form is to be used for items listed in the references. (Ref: JFTR, Chaps. 3, 4, and 5) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Procedures are in effect to report TAD LV upon settlement of TAD travel claims. (Ref: MCTIM, par. 100103.2)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. TAD advances are paid no more than 3 working days prior to travel commencing. (Ref: MCTIM, par. 80204.4)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **TRAVEL**

e. Payment of advances for non-frequent travelers and frequent travelers who have applied for, but not yet received the government charge card, are computed at 80 percent of the estimated cost, not to exceed the per diem rate. Known items, (i.e. registration fees) are paid at 100 percent. (Ref: MCTIM, par. 80212)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

f. Advances are limited to 30 days of entitlement, and the day of departure and day of return are advanced on a 75% basis. (Ref: MCTIM, par. 80331 and TAN 1-91)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

g. When POV is authorized as more advantageous to the government, 100 percent of the estimated MALT is advanced. (Ref: MCTIM, pars. 80212.7 and 80213.9)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

h. Written internal control procedures have been established for administering TAD travel processing and payments, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 3. Permanent Change of Station (PCS) Travel

a. Copies of completed claims are forwarded to the Pay Section to ensure input of elapsed time and pay entitlements (TTC/SEQ 520 000). (Ref: MCTIM, pars. 100102, 100301, 100414 and 100421)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Local DITY move settlements subject to taxes have the taxable wages reported into the MMPA and the responsible finance office has settled the claim. (Ref: JFTR, par. U5320 and MCTFSAPSM, par. 40701.3)    Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **TRAVEL**

c. PCS advances are paid no more than 10 working days before detachment, or EFT paid more than 13 working days. (Ref: MCTIM, par. 30203.3)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

d. Written internal control procedures have been established for administering PCS travel processing and payments, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

### 4. Separations Travel

a. Advances, when requested, are made no more than 10 days prior to separation or separation leave. (Ref: MCTIM, par. 50233) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

b. Marines are provided complete instructions for the completion of the travel claim and a blank claim package. (Ref: MCTIM, par. 50235)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

c. A suspense file is maintained on Marines, paid an advance/received a GTR for the month of separation plus 60 days, or until the travel claim is settled, whichever occurs first. (Ref: MCTIM, par. 50236.2 & TAN 1-93)  
Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

d. The separation travel suspense file is forwarded to DFAS-KCC (FJTG) on the 61st day after the last day of the month of separation. (Ref: MCTIM, par. 50236.3) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

## **TRAVEL**

e. If settlement of separation travel results in indebtedness to the government, the MCTFS checkages are reported and include a history statement. (Ref: MCTIM, par. 50323)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

f. The office has established procedures to make travel payments. If the Marine is indebted upon separation, an attempt is made to apply the discharge travel settlement amount to the Marine's debt, by crediting the MMPA via diary and preparing a collection voucher charging the travel appropriation and crediting the pay appropriation. (Ref: MCTFSAPSM, par. 040401.C10; JFTR, Vol. 1; MCO P4650.37, and DODFMR, Vol. 7A, table 50-6, rule 2, note 2)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_

g. Written internal control procedures have been established for administering separations travel advances, settlement processing, and payments to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103)      Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

\_\_\_\_\_



**TRAVEL SAMPLE STATISTICS**

<b>PCS</b>	
Mbr's Per Diem	
Mbr's MALT	
Depn Per Diem	
Depn MALT	
DLA	
TLE	
Reimbursable Expenses	
<b>TAD</b>	
Per Diem	
Transportation	
Reimbursable Expenses	

## **MARINE EXPEDITIONARY UNIT REQUIREMENTS**

### 1. Split Pay

a. Split pay payments are made using the most current RSPA listed on the "Notification of Split Pay" messages produced by DFAS-KCC after the scheduled payday's U&E completion. (Ref: MCTFSAPSM, par. 050702.E) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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b. Split pay accounts appearing as out of balance on the most current "Notification of Split Pay" messages are reviewed for accuracy and changes made to that scheduled payday. (Ref: MCTFSAPSM, par. 050702.G.2) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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c. ATM deposit transaction report is retained with each split pay payroll deposited into a U.S. Navy ATM along with the name (signature and print) and date of the U.S. Navy representative accepting receipt of the payroll. (Ref: MCTFSAPSM, par. 050702.F, DODFMR Vol. 5, par. 260801.B, and Memorandum for Disbursing Officers, 7200, RFL-F8 dtd 13 Jan 00) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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d. ATM card issuance is strictly maintained in a separate card issue log or sheet from the Navy DO to an authorized representative of the unit administration. (Ref: DODFMR Vol. 5, par. 260403) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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e. Split pay accounts being closed with a "due" balance to the Marine will be received from the Navy Disbursing Office by U.S. Treasury check made payable to the Marine or cash. Cash received will be collected into the Disbursing Officer's account and a credit input via disbursing diary to the Marine's account. (Ref: DODFMR Vol. 5, par. 260803.C) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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## **MARINE EXPEDITIONARY UNIT REQUIREMENTS**

f. Written internal control procedures have been established for administering split pay, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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### **2. TAD Rations Credit for EUM/TAD Status Change**

a. Procedures are in place to notify the unit that a manual TAD rations credit by the Disbursing Officer is required when Marines on pro/sep rations in a EUM status change to a TAD status. (Ref: DODFMR Vol. 7A, par. 250302.B.1 and 250501.A-D) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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b. Manual credit of TAD ration days are verified using the settled travel claim or other appropriate document and input via disbursing diary using the correct five-digit pay code. (Ref: DODFMR Vol. 7A, par. 250302.B.1 and 250501.A-D) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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c. Written internal control procedures have been established for administering TAD rations credit, to include audit procedures, billet responsibilities, document flow within the office, and relationships with other organizations. (Ref: MCTFSAPSM, par. 110103) Yes ☐ No ☐ N/A ☐

Remarks: \_\_\_\_\_

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Note: The procedures listed above are provided for information only. The procedures provided should be used to determine if a discrepancy notice is warranted to inform the administration office of necessary corrective action.